

#### **Basic Financial Statements**

### STATEMENT OF NET ASSETS June 30, 2002 (In Thousands)

|                                                 | Pi                    | rimary Government |                    |                   |
|-------------------------------------------------|-----------------------|-------------------|--------------------|-------------------|
|                                                 | Governmental          | Business-type     |                    | Component         |
|                                                 | Activities            | Activities        | Total              | Units             |
|                                                 | Notivitios            | Hotivitios        | rotar              | <b>C</b> TING     |
| ASSETS                                          |                       |                   |                    |                   |
| Current assets:                                 | ¢ 707.0/0             | (7.042            | 005 011            | 100 17/           |
| Equity in pooled cash and investments           | \$ 737,268<br>486,656 | 67,943            | 805,211<br>486,656 | 133,176<br>51,889 |
| Cash with fiscal agent Collections in transit   | 4,960                 | 26                | 4,986              | 31,009            |
| Imprest cash                                    | 537                   | 2                 | 539                |                   |
| Investments                                     | 2                     | -                 | 2                  |                   |
| Accounts and notes receivable                   | 335,205               | 7,064             | 342,269            | 7,920             |
| Taxes receivable                                | 3,070                 |                   | 3,070              |                   |
| Internal balances                               | (7)                   | 7                 |                    |                   |
| Advances to other funds                         |                       | 9,476             | 9,476              |                   |
| Inventory of materials and supplies             | 12,459                | 107               | 12,566             |                   |
| Deposits with others                            | 4,204                 |                   | 4,204              |                   |
| Total current assets                            | 1,584,354             | 84,625            | 1,668,979          | 192,985           |
| Destricted consts                               |                       |                   |                    |                   |
| Restricted assets: Investments                  | 71,451                |                   | 71,451             |                   |
| Noncurrent assets:                              | 71,431                |                   | 71,451             |                   |
| Long term receivable                            |                       |                   |                    | 403,868           |
| Deferred charges                                |                       |                   |                    | 16,387            |
| Capital assets:                                 |                       |                   |                    | 10,007            |
| Land and construction in progress               | 493,767               | 14,667            | 508,434            |                   |
| Other capital assets, net of depreciation       | 2,124,512             | 51,704            | 2,176,216          |                   |
| Total noncurrent assets                         | 2,689,730             | 66,371            | 2,756,101          | 420,255           |
|                                                 |                       |                   |                    |                   |
| Total assets                                    | 4,274,084             | 150,996           | 4,425,080          | 613,240           |
|                                                 |                       |                   |                    |                   |
| LIABILITIES                                     |                       |                   |                    |                   |
| Current liabilities:                            |                       |                   |                    |                   |
| Accounts payable                                | 115,767               | 5,674             | 121,441            | 889               |
| Accrued payroll                                 | 36,449                | 161               | 36,610             |                   |
| Accrued interest                                | 14,745                |                   | 14,745             | 2,113             |
| Advances from other funds                       | 9,476                 |                   | 9,476              |                   |
| Deferred revenue                                | 50,291                | 12                | 50,303             |                   |
| Current portion of long-term obligations        | 124,136               | 5                 | 124,141            | 3,385             |
| Total current liabilities                       | 350,864               | 5,852             | 356,716            | 6,387             |
| Noncurrent liabilities:                         |                       |                   |                    |                   |
| Noncurrent portion of long-term obligation      | 1,323,930             | 472               | 1,324,402          | 455,410           |
| Total noncurrent liabilities                    | 1,323,930             | 472               | 1,324,402          | 455,410           |
|                                                 | .,,                   | · · ·             | 7,02 1,702         | 700,770           |
| Total liabilities                               | 1,674,794             | 6,324             | 1,681,118          | 461,797           |
| NET ASSETS                                      |                       |                   |                    |                   |
| Invested in capital assets, net of related debt | 2,178,892             | 66,026            | 2,244,918          |                   |
| Restricted for:                                 | • •                   | ,                 | . ,                |                   |
| Capital projects                                |                       | 34,151            | 34,151             |                   |
| Debt service                                    | 8,031                 |                   | 8,031              |                   |
| Inactive landfill maintenance                   | 97,903                |                   | 97,903             |                   |
| Other purposes                                  | 42,555                |                   | 42,555             |                   |
| Unrestricted                                    | 271,909               | 44,495            | 316,404            | 151,443           |
| Total net asssets                               | \$ 2,599,290          | 144,672           | 2,743,962          | 151,443           |

#### STATEMENT OF ACTIVITIES For the Year Ended June 30, 2002 (In Thousands)

|                                |               |             | Program Revenues |               |
|--------------------------------|---------------|-------------|------------------|---------------|
|                                | <del>-</del>  |             | Operating        | Capital       |
|                                |               | Charges for | Grants and       | Grants and    |
| Functions/Programs             | Expenses      | Services    | Contributions    | Contributions |
| Primary government:            |               |             |                  |               |
| Governmental activities:       |               |             |                  |               |
| General government             | \$<br>170,908 | 94,805      | 1,357            | 5,353         |
| Public protection              | 823,520       | 166,900     | 158,638          | 641           |
| Public ways and facilities     | 168,202       | 19,991      | 51,211           | 10,565        |
| Public assistance              | 825,028       | 10,384      | 685,332          |               |
| Health and sanitation          | 547,200       | 81,441      | 269,300          | 297           |
| Recreational and cultural      | 18,021        | 5,995       | 294              | 13,272        |
| Education                      | 24,119        | 1,480       | 1,954            |               |
| Interest expense               | 68,771        |             |                  |               |
| Total governmental activities  | 2,645,769     | 380,996     | 1,168,086        | 30,128        |
| Business-type activities:      |               |             |                  |               |
| Airport                        | 7,973         | 5,479       | 5,763            | 501           |
| Liquid waste                   | 3,808         | 4,106       |                  |               |
| Transit                        | 17,085        | 17,047      |                  |               |
| Sanitation Districts           | 15,306        | 15,713      |                  |               |
| Total business-type activities | 44,172        | 42,345      | 5,763            | 501           |
| Total primary government       | 2,689,941     | 423,341     | 1,173,849        | 30,629        |
| 1 3 3                          | , ,           |             | , .,             |               |
| Component units:               |               |             |                  |               |
| Children & families commission | 18,974        | 123         | 1,668            |               |
| Tobacco authority              | 13,208        |             | 5,408            |               |
| Total component units          | \$<br>32,182  | 123         | 7,076            |               |

General revenues:

Taxes:

Property taxes

Interest

Franchise taxes

State sales tax and motor vehicle in lieu

Special item-gain on sale of properties

Transfers

Total general revenues, special items, extraordinary items and transfers

Change in net assets

Net assets--beginning

Net assets--ending

#### STATEMENT OF ACTIVITIES For the Year Ended June 30, 2002 (In Thousands)

(Cont) Net(Expense) Revenue and **Changes in Net Assets Primary Government** Governmental Business-type Component **Activities Activities** Total Units Functions/Programs Primary government: Governmental activities: (69,393)(69,393)General government (497,341)(497, 341)Public protection (86,435)(86,435)Public ways and facilities Public assistance (129, 312)(129, 312)(196, 162)(196, 162)Health and sanitation 1,540 1,540 Recreational and cultural (20,685)(20,685)Education (68,771)(68,771)Interest expense (1,066,559)(1,066,559)Total governmental activities Business-type activities: 3,770 3,770 Airport 298 298 Liquid waste (38)(38)Transit 407 407 Sanitation districts 4,437 4,437 Total business-type activities (1,066,559)4,437 (1,062,122)Total primary government Component Units: (17,183)Children & families commission (7,800)Tobacco authority (24,983)Total component units General revenues: Taxes: 412,400 412,400 23,672 Property taxes 2,694 38,166 40,860 Interest 5,011 5,011 Franchise taxes 605,175 605,175 40,940 State sales tax and motor vehicle in lieu 1,054 (5,145)(4,091)Special item-gain on sale of properties 359 (359)**Transfers** Total general revenues, special items, extraordinary items and 1,062,165 1,059,355 64,612 transfers (2,810)(4,394)1,627 (2,767)39,629 Change in net assets

2,746,729

2,743,962

2,603,684

2,599,290

143,045

144,672

111,814

151,443

Net assets--beginning

Net assets--ending

#### BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2002 (In Thousands)

|                                                                            |                   | <b>T</b> .      |                   |                     |
|----------------------------------------------------------------------------|-------------------|-----------------|-------------------|---------------------|
|                                                                            |                   | Tobacco         | 0.1               |                     |
|                                                                            |                   | Securitization  | Other             | Total               |
|                                                                            | General           | Special Revenue | Governmental      | Governmental        |
|                                                                            | Fund              | Fund            | Funds             | Funds               |
| ASSETS AND OTHER DEBITS                                                    |                   |                 |                   |                     |
| Equity in pooled cash and investments                                      | \$<br>321,938     | 2,364           | 265,187           | 589,489             |
| Cash with fiscal agent                                                     | 9,074             | 389,580         | 41,384            | 440,038             |
| Collections in transit                                                     | 3,877             |                 | 625               | 4,502               |
| Imprest cash                                                               | 312               |                 | 17                | 329                 |
| Investments                                                                | 2                 |                 |                   | 2                   |
| Taxes receivable                                                           | 127               |                 |                   | 127                 |
| Accounts and notes receivable                                              | 181,829           | 220             | 99,218            | 281,267             |
| Due from other funds                                                       | 198,696           | 20              | 30,032            | 228,748             |
| Advances to other funds                                                    | 689               | 20              | 550               | 1,239               |
| Inventory of materials and supplies                                        | 7,804             |                 | 2,736             | 10,540              |
| •                                                                          | 7,804             |                 | ,                 |                     |
| Deposits with others                                                       |                   |                 | 200               | 200                 |
| Restricted assets:                                                         |                   |                 |                   |                     |
| Investments                                                                | 724 240           | 202.104         | 71,451            | 71,451              |
| Total assets                                                               | 724,348           | 392,184         | 511,400           | 1,627,932           |
| LIABILITIES AND FUND BALANCES                                              |                   |                 |                   |                     |
| Liabilities:                                                               |                   |                 |                   |                     |
| Accounts payable                                                           | 45,437            |                 | 12,371            | 57,808              |
| Accrued payroll                                                            | 33,531            |                 | 1,947             | 35,478              |
| Due to other funds                                                         | 23,152            | 4,802           | 116,161           | 144,115             |
| Advances from other funds  Deferred revenue                                | E1 074            |                 | 10,974            | 10,974              |
| Total liabilities                                                          | 51,876<br>153,996 | 4,802           | 5,642<br>147,095  | 57,518<br>305,893   |
| Total Habilities                                                           | 100,770           | 4,002           | 147,073           | 303,073             |
| Fund Balances:                                                             |                   |                 |                   |                     |
| Reserved for encumbrances                                                  | 98,676            |                 | 61,849            | 160,525             |
| Reserved for notes receivable and advances                                 | 6,866             |                 | 26,417            | 33,283              |
| Reserved for deposits with others                                          |                   |                 | 193               | 193                 |
| Reserved for inactive landfill maintenance                                 | 7.004             |                 | 97,903            | 97,903              |
| Reserved for inventory of materials and supplies Reserved for debt service | 7,804             |                 | 258<br>27,921     | 8,062<br>27,921     |
| Reserved for other purposes                                                | 101,851           |                 | 37,163            | 139,014             |
| Unreserved:                                                                | 101,001           |                 | 07,100            | 107,011             |
| Designated for subsequent years' expenditures                              | 120,573           |                 |                   | 120,573             |
| Undesignated                                                               | 234,582           | 387,382         |                   | 621,964             |
| Unreserved, reported in nonmajor:                                          |                   |                 |                   |                     |
| Special revenue funds                                                      |                   |                 | 98,183            | 98,183              |
| Capital projects funds  Total fund balances                                | 570,352           | 387,382         | 14,418<br>364,305 | 14,418<br>1,322,039 |
| Total fullu palalices                                                      | 570,352           | 301,302         | 304,305           | 1,322,039           |
| Total liabilities and fund balances                                        | \$<br>724,348     | 392,184         | 511,400           | 1,627,932           |
|                                                                            |                   |                 |                   |                     |

### RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS June 30, 2002 (In Thousands)

| Total fund balances-govenmental funds                                                                                                                                                                                                                                                                                                                                                                                        | \$1,322,039 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net assets includes those capital assets among the assets of the County as a whole.                                                                                                    | 2,529,805   |
| Because the focus of governmental funds is on short-term financing, some assets will not be available to pay for current-period expenditures. Those assets (for example, receivables) are offset by deferred revenues in the governmental funds and thus are not included in fund balance.                                                                                                                                   | 15,557      |
| Bond discounts are expended in governmental funds in the year of sale and are capitalized and amortized over the life of the corresponding bonds for purposes of the statement of net assets.                                                                                                                                                                                                                                | 3,991       |
| Liabilities for long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.                                                                                                                                                                                                                                                                                                    | (7,686)     |
| Governmental accrue property tax revenue which is deemed collectible in sixty days. However, it is recorded as a current asset in the statement of net assets.                                                                                                                                                                                                                                                               | 2,943       |
| Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.                                                                                                                                                                                                                                                                                                        | (14,744)    |
| Bond premiums are recognized as revenue in governmental funds in the year of sale and are recorded as a liability and amortized over the life of the corresponding bonds for purposes of the statement of net assets.                                                                                                                                                                                                        | (644)       |
| Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, current and long-term, are recorded in the statement of net assets. Also, during the year the County refunded some of its existing debt. The amount borrowed is received in the governmental funds and increases fund balance. | (1,344,736) |
| Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications, to individuals funds. The assets and liabilities of certain internal service funds are included in governmental activities in the statement of net assets.                                                                                                                                | 92,765      |
| Net assets of governmental activities                                                                                                                                                                                                                                                                                                                                                                                        | \$2,599,290 |

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS Year Ended June 30, 2002 (In Thousands)

|                                                                              |       |                | Tobacco         | Tobacco        |                 |                    |
|------------------------------------------------------------------------------|-------|----------------|-----------------|----------------|-----------------|--------------------|
|                                                                              |       |                | Securitization  | Securitization | Other           | Total              |
|                                                                              | Cox   | neral          |                 | Debt Service   | Governmental    | Governmental       |
|                                                                              |       |                | Special Revenue |                |                 |                    |
| Davanuaa                                                                     | FL    | ınd            | Fund            | Fund           | Funds           | Funds              |
| Revenues:<br>Taxes                                                           | \$ 36 | 9,199          |                 |                | 40,770          | 409,969            |
| Licenses, permits and franchises                                             |       | 8,250          |                 |                | 9,558           | 37,808             |
| Fines, forfeitures and penalties                                             |       | 3,978          |                 |                | 5,713           | 39,691             |
| Revenue from use of money and                                                | _     | -,             |                 |                | 2,1.12          | 21,211             |
| property                                                                     | 2     | 2,020          | 2,730           |                | 20,817          | 45,567             |
| Aid from other governmental agencies:                                        |       |                |                 |                |                 |                    |
| State                                                                        | 64    | 6,680          |                 |                | 492,664         | 1,139,344          |
| Federal                                                                      | 49    | 5,775          |                 |                | 78,227          | 574,002            |
| Other                                                                        |       | 3,150          |                 |                | 14,627          | 57,777             |
| Charges for current services                                                 |       | 1,727          |                 |                | 39,291          | 251,018            |
| Other revenue                                                                |       | 7,092          | 0.700           | 26,205         | 6,906           | 70,203             |
| Total revenues                                                               | 1,88  | 7,871          | 2,730           | 26,205         | 708,573         | 2,625,379          |
| Expenditures:                                                                |       |                |                 |                |                 |                    |
| Current:                                                                     |       |                |                 |                |                 |                    |
| General                                                                      | 14    | 8,326          |                 |                | 8,191           | 156,517            |
| Public protection                                                            |       | 8,698          |                 |                | 20,487          | 809,185            |
| Public ways and facilities                                                   |       | 3,185          |                 |                | 92,751          | 95,936             |
| Health and sanitation                                                        |       | 4,974          |                 |                | 23,653          | 548,627            |
| Public assistance                                                            |       | 5,737          |                 |                | 71,492          | 827,229            |
| Education                                                                    |       | 473            |                 |                | 23,532          | 24,005             |
| Recreational and cultural                                                    | 1     | 4,734          |                 |                | 1,780           | 16,514             |
| Capital outlay                                                               |       |                |                 |                | 72,341          | 72,341             |
| Debt service:                                                                |       |                |                 |                |                 |                    |
| Principal                                                                    |       |                |                 | 8,045          | 93,493          | 101,538            |
| Interest                                                                     |       | 5,495          |                 | 18,160         | 44,118          | 67,773             |
| Total expenditures                                                           | 2,24  | 1,622          |                 | 26,205         | 451,838         | 2,719,665          |
| Excess of revenues over                                                      |       |                |                 |                |                 |                    |
| (under) expenditures                                                         | (35   | 3,751)         | 2,730           |                | 256,735         | (94,286)           |
| (anaci) expenditares                                                         | (00   | 0,701)         | 2,700           |                | 200,700         | (71,200)           |
| Other Financing Sources (Uses):                                              |       |                |                 |                |                 |                    |
| Sale of capital assets                                                       |       |                |                 |                | 2,230           | 2,230              |
| Long term debt proceeds                                                      |       |                |                 | 411,913        |                 | 411,913            |
| Transfers in                                                                 |       | 5,910          | 411,913         |                | 310,682         | 1,188,505          |
| Transfers (out)                                                              | (15   | 9,825)         | (27,261)        | (411,913)      | (597,996)       | (1,196,995)        |
| Proceeds of refunding bonds                                                  |       |                |                 |                | 65,319          | 65,319             |
| Payment to refunded bond escrow agent                                        |       |                |                 |                | (66,254)        | (66,254)           |
| Total other financing                                                        | 20    | 4 OOE          | 204 452         |                | (204-010)       | 404 710            |
| sources (uses) Excess of revenues over (under)                               | 30    | 6,085          | 384,652         |                | (286,019)       | 404,718            |
| expenditures and other                                                       |       |                |                 |                |                 |                    |
| financing sources (uses)                                                     | (4    | 7,666)         | 387,382         |                | (29,284)        | 310,432            |
| .2                                                                           | ( '   | , - 55)        | ,002            |                | (27,231)        | 0.0,.32            |
| Fund balances - beginning of year                                            | 61    | 8,284          |                 |                | 393,680         | 1,011,964          |
| Increase (decrease) in:                                                      |       |                |                 |                |                 |                    |
|                                                                              |       |                |                 |                |                 |                    |
| Reserve for inventory of                                                     |       |                |                 |                |                 |                    |
| Reserve for inventory of materials and supplies  Fund balances - end of year | \$ 57 | (266)<br>0,352 | 387,382         | 0              | (91)<br>364,305 | (357)<br>1,322,039 |

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year Ended June 30, 2002 (In Thousands)

| Net change in fund balances-total governmental funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$310,432 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Long-term revenues are not available as current resources, and therefore are not reported as revenue in the governmental funds. This decrease in revenue is the fiscal year 2001-02 affect of the reduction in deferred revenue.                                                                                                                                                                                                                                                                                                                                                                                     | (2,992)   |
| Governmental funds accrue property tax revenue which is deemed collectible whithin sixty days. However, in the statement of activities, the total amount should be accrued.                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2,943     |
| The proceeds from the sale of land and structures are reported as revenue (as a special item) in the governmental funds. However, the cost of the land and structure sold is removed from the capital assets account in the statement of net assets and offset against the sales proceeds resulting in a "gain on sale of Capital Assets" in the statement of activities. Thus, more revenue is reported in the governmental funds than gain in the statement of activities.                                                                                                                                         | (1,176)   |
| When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balance decreases by the depreciation expense charged for the year.                                                                                                                                                                            | (21,299)  |
| Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications, to individual funds. The adjustments for internal service funds "close" those funds by charging additional amounts to participating governmental activities to completely cover the internal service fund's costs for the year.                                                                                                                                                                                                                                                   | 6,887     |
| Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the government-wide statements however, issuing debt increases long-term liabilities in the statement of net assets and does not effect the statement of activities.                                                                                                                                                                                                                                                                                                                     | (438,617) |
| Repayment of bond principal is reported as an expenditure in governmental funds and, thus, has the effect of reducing fund balance because current financial resources have been used. For the County as a whole, however, the principal payments reduce the liabilities in the statement of net assets and do not result in an expense in the statement of activities. The County's long term debt was reduced by the amount of principal payments made to bond holders.                                                                                                                                            | 109,400   |
| Repayment of capital lease principal payments are reported as an expenditure in government funds and, thus has the net effect of reducing fund balance because current financial resources have been used. For the County as a whole, however, the principal payments reduce the liabilities in the statement of net assets and do not result in an expense in the statement of activities. The County's capital lease obligation was reduced in two ways. Principal payments were made to the lessees and principal payments were made to an escrow agent to refund a capital lease with a general bond instrument. | 31,150    |
| Interest expense in the statement of activities differs from the amount reported in governmental funds because interest was calculated for bonds and notes payable and amortization of bond discounts, and premiums which are expended within the fund statements.                                                                                                                                                                                                                                                                                                                                                   | (765)     |
| Reserve for inventory of materials and supplies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (357)     |
| Change in net assets of governmental activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | (\$4,394) |

## STATEMENT OF NET ASSETS PROPRIETARY FUNDS June 30, 2002 (In Thousands)

| Airport   Waste   Transit   ASSETS   Current assets:   Equity in pooled cash and investments   \$ 462   1,490   3,131   Cash with fiscal agent   Collections in transit   \$ 1   1   1   1   Collections in transit   \$ 5   1   1   1   1   Accounts and notes receivable   \$ 5,906   1   1   1   Accounts and notes receivable   \$ 9,637   1   Accounts assets   \$ 16,702   2,139   3,791   Capital assets:   \$ 16,702   2,139   3,791   Capital assets   \$ 16,702   2,139   3,791   Capital assets   \$ 14,127   2,627   3,791    Liand   \$ 1,127   2,127   3, |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          | Enterprise Fund | ds      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|-----------------|---------|
| ASSETS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          |                 |         |
| Sample                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    | Airport  |                 | Trancit |
| Current assets:         Equity in pooled cash and investments         \$ 462         1,490         3,131           Cash with fiscal agent         Collections in transit         5         1           Imprest cash         1         1         1           Accounts and notes receivable         5,906         1         615           Due from other funds         6222         609         44           Advances to other funds         9,637         1           Inventory of materials and supplies         69         38           Other current assets         6         22,139         3,791           Capital assets:         6,401         20         2         3,791           Capital assets         6,734         898         1         1,702         3,791         1,792         3,791         1,792         3,791         1,792         3,791         1,792         3,791         1,792         3,791         1,792         3,791         1,792         3,791         1,792         3,791         1,792         3,791         1,792         3,791         1,792         3,791         1,792         3,791         1,792         3,791         1,792         3,791         1,792         3,791         1,792         3,791         1,79                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | ASSETS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |    | All port | wasie           | Halisit |
| Equity in pooled cash and investments         \$ 462         1,490         3,131           Cash with fiscal agent         5         1           Collections in transit         5         1           Imprest cash         1         1           Accounts and notes receivable         5,906         1         615           Due from other funds         9,637         5         615           Advances to other funds         69         38         616         622         609         44           Advances to other funds         69         38         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66         66 <td></td> <td></td> <td></td> <td></td> <td></td>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          |                 |         |
| Collections in transit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ¢  | 162      | 1 400           | 2 121   |
| Collections in transit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Ф  | 402      | 1,490           | 3,131   |
| Imprest cash                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <del>-</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |    | г        |                 | 1       |
| Accounts and notes receivable         5,906         1         615           Due from other funds         622         609         44           Advances to other funds         9,637         1           Inventory of materials and supplies         69         38           Other current assets         16,702         2,139         3,791           Capital assets:         8         8         1           Land         6,401         20         2           Construction in progress         6,734         898         8           Buildings and equipment         (17,425)         (430)         1           Infrastructure         1         (430)         1           Less accumulated depreciation         (17,425)         (430)         1           Total assets         24,425         488         1           Total assets         41,127         2,627         3,791           LIABILITIES           Current liabilities:         3         4         3,624           Accrued payroll         72         89         1         86         167           Claims and judgements         351         86         167         167         167         167 <t< td=""><td></td><td></td><td></td><td>4</td><td>I</td></t<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          | 4               | I       |
| Due from other funds         622         609         44           Advances to other funds         9,637         1           Inventory of materials and supplies         69         38           Other current assets         16,702         2,139         3,791           Total current assets         16,702         2,139         3,791           Capital assets:         2         401         20         2,139         3,791           Land         6,401         20         2,139         3,791         3,791         2,132         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |          |                 | /45     |
| Advances to other funds       9,637         Inventory of materials and supplies       69       38         Other current assets       16,702       2,139       3,791         Capital assets:       8       3,734       \$ 20       \$ 2,134       \$ 3,791         Capital assets:       6,401       20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20       \$ 20 <td></td> <td></td> <td></td> <td>· ·</td> <td></td>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          | · ·             |         |
| Numertory of materials and supplies   16,702   2,139   3,791     Total current assets   16,702   2,139   3,791     Capital assets:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          | 609             | 44      |
| Other current assets         16,702         2,139         3,791           Total current assets         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624         3,624                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    | •        |                 |         |
| Total current assets         16,702         2,139         3,791           Capital assets:         8,401         20         20           Construction in progress         6,734         898         898           Buildings and equipment Infrastructure         28,715         898         898           Less accumulated depreciation Total noncurrent assets         24,425         488         488           Total assets         41,127         2,627         3,791           LIABILITIES         State of the s                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    | 69       | 38              |         |
| Capital assets:         6,401         20           Construction in progress         6,734         898           Buildings and equipment         28,715         898           Infrastructure         (17,425)         (430)           Less accumulated depreciation         (17,425)         (430)           Total noncurrent assets         24,425         488           Ital sests         41,127         2,627         3,791           LIABILITIES           Current liabilities:           Accounts payable         1,866         4         3,624           Accounts payable         72         89         4           Accounts payable         351         86         167           Claims and judgements         351         86         167           Claims and judgements         10         18         18           Deferred revenue         12         18           Deferred revenue         2,311         197         3,791           Noncurrent liabilities         2,311         197         3,791           Noncurrent liabilities         2,311         197         3,791           Noncurrent liabilities         92         157                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          |                 |         |
| Land         6,401         20           Construction in progress         6,734           Buildings and equipment         28,715         898           Infrastructure         (17,425)         430)           Less accumulated depreciation         (17,425)         488           Total noncurrent assets         24,425         488           Total assets         41,127         2,627         3,791           LIABILITIES           Current liabilities:           Accounts payable         1,866         4         3,624           Accrued payroll         72         89         2,22         2,22         2,22           Accrued interest         351         86         167         167         2,22         2,22         2,22         2,22         2,22         2,22         2,22         2,22         2,22         2,22         3,791         2,22         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791         3,791 <t< td=""><td>Total current assets</td><td></td><td>16,702</td><td>2,139</td><td>3,791</td></t<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Total current assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |    | 16,702   | 2,139           | 3,791   |
| Construction in progress         6,734         898           Buildings and equipment         28,715         898           Infrastructure         (17,425)         (430)           Total noncurrent assets         24,425         488           Total assets         41,127         2,627         3,791           LIABILITIES         Current liabilities:           Accounts payable         1,866         4         3,624           Accrued payroll         72         89         4         3,624           Accrued interest         351         86         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167         167                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | •                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |          |                 |         |
| Buildings and equipment Infrastructure         28,715         898           Less accumulated depreciation         (17,425)         (430)           Total noncurrent assets         24,425         488           Total assets         41,127         2,627         3,791           LIABILITIES         Current liabilities:           Accounts payable         1,866         4         3,624           Accrued interest         72         89         167           Claims and judgements         351         86         167           Advances from other funds         10         18         167           Claims and judgements         10         18         18         18           Deferred revenue         12         89         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18 <td< td=""><td>Land</td><td></td><td>6,401</td><td>20</td><td></td></td<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Land                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |    | 6,401    | 20              |         |
| Infrastructure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Construction in progress                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |    | 6,734    |                 |         |
| Less accumulated depreciation         (17,425)         (430)           Total noncurrent assets         24,425         488           Total assets         41,127         2,627         3,791           LIABILITIES           Current liabilities:           Accounts payable         1,866         4         3,624           Accrued payroll         72         89           Accrued interest         86         167           Due to other funds         351         86         167           Claims and judgements         4         8         167           Compensated absences         10         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18         18 <th< td=""><td>Buildings and equipment</td><td></td><td>28,715</td><td>898</td><td></td></th<>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Buildings and equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |    | 28,715   | 898             |         |
| Total assets         24,425         488           Total assets           Total assets           LIABILITIES           Current liabilities:           Accounts payable         1,866         4         3,624           Accrued payroll         72         89         Accrued interest         89         Accrued interest         Accrued interest         86         167           Due to other funds         351         86         167         167         168         167         167         168         167         167         168         167         169         169         167         169         169         169         169         167         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169         169                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Infrastructure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |    |          |                 |         |
| Total assets         24,425         488           Total assets         41,127         2,627         3,791           LIABILITIES           Current liabilities:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Less accumulated depreciation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |    | (17,425) | (430)           |         |
| LIABILITIES         Current liabilities:       1,866       4       3,624         Accounts payable       72       89       4         Accrued payroll       72       89       7         Accrued interest       351       86       167         Due to other funds       351       86       167         Claims and judgements       4dvances from other funds       10       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    | 24,425   | 488             |         |
| Current liabilities:   Accounts payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Total assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |    | 41,127   | 2,627           | 3,791   |
| Current liabilities:   Accounts payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          |                 |         |
| Accounts payable Accrued payroll       1,866       4       3,624         Accrued payroll Accrued interest       72       89         Accrued interest       80       167         Due to other funds       351       86       167         Claims and judgements       8       167         Advances from other funds       10       18       18         Compensated absences       10       18       18         Deferred revenue       12       12       18       18         Bonds, notes and loans payable       2,311       197       3,791         Noncurrent liabilities:       2       157       157         Claims and judgments       92       157       157         Total long-term liabilities       92       157       157         Total long-term liabilities       92       157       157         Total liabilities       92       157         Total liabilities       488       3,791         Ner ASSETS         Invested in capital assets, net of related debt       24,425       488         Restricted for:       2       14,299       1,785         Unrestricted (deficit)       14,299       1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          |                 |         |
| Accrued payroll       72       89         Accrued interest       351       86       167         Claims and judgements       351       86       167         Claims and judgements       351       86       167         Advances from other funds       20       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18       18                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          |                 |         |
| Accrued interest Due to other funds Claims and judgements Advances from other funds Compensated absences Deferred revenue Bonds, notes and loans payable Total current liabilities Compensated absences Total current liabilities: Compensated absences Office of the funds Compensated absences Total current liabilities: Compensated absences Office of the funds Compensated absences Pay 157 Claims and judgments Bonds, notes and loans payable Total long-term liabilities Pay 157  Total liabilities Pay 157  Total liabilities Pay 157  NET ASSETS Invested in capital assets, net of related debt Restricted for: Capital projects Other purposes Unrestricted (deficit) 14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          |                 | 3,624   |
| Due to other funds 351 86 167 Claims and judgements Advances from other funds Compensated absences 10 18 Deferred revenue 12 Bonds, notes and loans payable Total current liabilities: Compensated absences 92 157 Claims and judgments Bonds, notes and loans payable Total long-term liabilities:  Compensated absences 92 157 Claims and judgments Bonds, notes and loans payable Total long-term liabilities 92 157  Total liabilities 2,403 354 3,791  NET ASSETS Invested in capital assets, net of related debt 24,425 488 Restricted for: Capital projects Other purposes Unrestricted (deficit) 14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    | 72       | 89              |         |
| Claims and judgements Advances from other funds Compensated absences 10 18 Deferred revenue 12 Bonds, notes and loans payable Total current liabilities 2,311 197 3,791 Noncurrent liabilities: Compensated absences 92 157 Claims and judgments Bonds, notes and loans payable Total long-term liabilities 92 157  Claims and judgments Bonds, notes and loans payable Total long-term liabilities 92 157  Total liabilities 2,403 354 3,791  NET ASSETS Invested in capital assets, net of related debt 24,425 488 Restricted for: Capital projects Other purposes Unrestricted (deficit) 14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          |                 |         |
| Advances from other funds Compensated absences 10 18 Deferred revenue 12 Bonds, notes and loans payable  Total current liabilities 2,311 197 3,791 Noncurrent liabilities: Compensated absences 92 157 Claims and judgments Bonds, notes and loans payable  Total long-term liabilities 92 157  Total liabilities 92 157  NET ASSETS Invested in capital assets, net of related debt 24,425 488 Restricted for: Capital projects Other purposes Unrestricted (deficit) 14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    | 351      | 86              | 167     |
| Compensated absences Deferred revenue Bonds, notes and loans payable Total current liabilities Compensated absences Compensated absences Compensated absences Compensated absences P2 157 Claims and judgments Bonds, notes and loans payable Total long-term liabilities P2 157  Total liabilities P2 157  Total liabilities P3 157  Total liabilities P4 157  Total liabilities P4 157  Total liabilities P5 2,403 354 3,791  NET ASSETS Invested in capital assets, net of related debt P4,425 488  Restricted for: Capital projects Other purposes Unrestricted (deficit) P4,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Claims and judgements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    |          |                 |         |
| Deferred revenue Bonds, notes and loans payable  Total current liabilities  Compensated absences Compensated absences Claims and judgments Bonds, notes and loans payable Total long-term liabilities  Total liabilities  2,403 354 3,791  NET ASSETS Invested in capital assets, net of related debt Restricted for: Capital projects Other purposes Unrestricted (deficit)  14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Advances from other funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |    |          |                 |         |
| Bonds, notes and loans payable  Total current liabilities  Compensated absences Claims and judgments Bonds, notes and loans payable Total long-term liabilities  Total liabilities  2,403  NET ASSETS Invested in capital assets, net of related debt Restricted for: Capital projects Other purposes Unrestricted (deficit)  Total current liabilities  2,311  197  3,791  157  157  244  488  488  488  488  488  488  48                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Compensated absences                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |    | 10       | 18              |         |
| Total current liabilities 2,311 197 3,791  Noncurrent liabilities:  Compensated absences 92 157  Claims and judgments  Bonds, notes and loans payable  Total long-term liabilities 92 157  Total liabilities 2,403 354 3,791  NET ASSETS  Invested in capital assets, net of related debt 24,425 488  Restricted for:  Capital projects Other purposes  Unrestricted (deficit) 14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Deferred revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    | 12       |                 |         |
| Noncurrent liabilities: Compensated absences Claims and judgments Bonds, notes and loans payable Total long-term liabilities  7 Total liabilities  7 Total liabilities  7 Total liabilities  8 Total liabilities  9 Total liabilities  1 Total l                                                | Bonds, notes and loans payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |    |          |                 |         |
| Compensated absences Claims and judgments Bonds, notes and loans payable Total long-term liabilities 92 157  Total liabilities 92 157  Total liabilities 92 157  NET ASSETS Invested in capital assets, net of related debt Restricted for: Capital projects Other purposes Unrestricted (deficit) 14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Total current liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |    | 2,311    | 197             | 3,791   |
| Claims and judgments Bonds, notes and loans payable  Total long-term liabilities  92  157  Total liabilities  2,403  354  3,791  NET ASSETS Invested in capital assets, net of related debt Restricted for: Capital projects Other purposes Unrestricted (deficit)  14,299  1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Noncurrent liabilities:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |    |          |                 |         |
| Bonds, notes and loans payable Total long-term liabilities 92 157  Total liabilities 2,403 354 3,791  NET ASSETS Invested in capital assets, net of related debt Restricted for: Capital projects Other purposes Unrestricted (deficit) 14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Compensated absences                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |    | 92       | 157             |         |
| Bonds, notes and loans payable Total long-term liabilities 92 157  Total liabilities 2,403 354 3,791  NET ASSETS Invested in capital assets, net of related debt Restricted for: Capital projects Other purposes Unrestricted (deficit) 14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Claims and judgments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |    |          |                 |         |
| Total long-term liabilities 92 157  Total liabilities 2,403 354 3,791  NET ASSETS Invested in capital assets, net of related debt 24,425 488  Restricted for: Capital projects Other purposes Unrestricted (deficit) 14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          |                 |         |
| NET ASSETS Invested in capital assets, net of related debt 24,425 488 Restricted for: Capital projects Other purposes Unrestricted (deficit) 14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    | 92       | 157             |         |
| NET ASSETS Invested in capital assets, net of related debt 24,425 488 Restricted for: Capital projects Other purposes Unrestricted (deficit) 14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Total liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    | 2.403    | 354             | 3.791   |
| Invested in capital assets, net of related debt  Restricted for: Capital projects Other purposes Unrestricted (deficit)  24,425  488  488  14,299  1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    | 27.00    |                 | 57171   |
| Restricted for: Capital projects Other purposes Unrestricted (deficit)  14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          |                 |         |
| Capital projects Other purposes Unrestricted (deficit) 14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    | 24,425   | 488             |         |
| Other purposes Unrestricted (deficit) 14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          |                 |         |
| Unrestricted (deficit) 14,299 1,785                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | to the term of the |    |          |                 |         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |          |                 |         |
| Total net assets \$ 38,724 2,273                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Unrestricted (deficit)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |    | 14,299   | 1,785           |         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Total net assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ | 38,724   | 2,273           |         |

## STATEMENT OF NET ASSETS PROPRIETARY FUNDS June 30, 2002 (In Thousands)

|                                                           |                    |            | (Cont)   |
|-----------------------------------------------------------|--------------------|------------|----------|
|                                                           | <u>Enterpris</u>   | se Funds   | Internal |
|                                                           | Sanitation         |            | Service  |
|                                                           | Districts          | Total      | Funds    |
| ASSETS                                                    |                    |            |          |
| Current assets:                                           |                    |            |          |
| Equity in pooled cash and investments                     | \$ 62,860          | 67,943     | 147,779  |
| Cash with fiscal agent                                    |                    |            | 46,618   |
| Collections in transit                                    | 20                 | 26         | 458      |
| Imprest cash                                              |                    | 2          | 208      |
| Accounts and notes receivable                             |                    | 6,522      | 3,724    |
| Due from other funds                                      | 476                | 1,751      | 25,492   |
| Advances to other funds                                   | 135                | 9,772      | 259      |
| Inventory of materials and supplies                       |                    | 107        | 1,919    |
| Other current assets                                      |                    |            | 13       |
| Total current assets                                      | 63,491             | 86,123     | 226,470  |
| Capital assets:                                           |                    |            |          |
| Land                                                      | 1,069              | 7,490      |          |
| Construction in progress                                  | 443                | 7,177      | 37,626   |
| Buildings and equipment                                   | 2,181              | 31,794     | 93,377   |
| Infrastructure                                            | 62,238             | 62,238     |          |
| Less accumulated depreciation                             | (24,473)           | (42,328)   | (42,529) |
| Total noncurrent assets                                   | 41,458             | 66,371     | 88,474   |
| Total assets                                              | 104,949            | 152,494    | 314,944  |
| LIABILITIES                                               |                    |            |          |
| Current liabilities:                                      |                    |            |          |
| Accounts payable                                          | 180                | 5,674      | 57,981   |
| Accrued payroll                                           | .55                | 161        | 971      |
| Accrued interest                                          |                    |            | 1        |
| Due to other funds                                        | 473                | 1,077      | 60,021   |
| Claims and judgements                                     |                    | , -        | 32,760   |
| Advances from other funds                                 | 296                | 296        | ,        |
| Compensated absences                                      |                    | 28         | 198      |
| Deferred revenue                                          |                    | 12         |          |
| Bonds, notes and loans payable                            | 5                  | 5          | 2,695    |
| Total current liabilities                                 | 954                | 7,253      | 154,627  |
| Noncurrent liabilities:                                   |                    | . ,        | 70.7702  |
| Compensated absences                                      |                    | 249        | 1,783    |
| Claims and judgments                                      |                    |            | 65,034   |
| Bonds, notes and loans payable                            | 195                | 195        | 860      |
| Total long-term liabilities                               | 195                | 444        | 67,677   |
| Total long torm habilities                                | 176                |            | 07,077   |
| Total liabilities                                         | 1,149              | 7,697      | 222,304  |
| NET ASSETS                                                |                    |            |          |
| Invested in capital assets, net of related debt           | 41,113             | 66,026     | 87,523   |
| Restricted for:                                           |                    |            |          |
| Capital projects                                          | 34,151             | 34,151     |          |
| Other purposes                                            |                    |            | 267      |
| Unrestricted (deficit)                                    | 28,536             | 44,620     | 4,850    |
| Total net assets                                          | \$ 103,800         | 144,797    | 92,640   |
| Some amounts reported for business-type activities in     |                    |            |          |
| net assets are different because certain internal service | ce tund assets and |            |          |
| liabilities are included with business-type activities    |                    | (125)      |          |
| Net assets of business-type activities                    |                    | \$ 144,672 |          |

# STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS Year Ended June 30, 2002

| (In | Thousands) | Thousan |
|-----|------------|---------|

| OPERATING REVENUES           Charges for services         \$ 5,479         4,106         17,04           Miscellaneous         5,479         4,106         17,04           OPERATING EXPENSES           Salaries         1,909         2,378         2,378         2,378         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37 </th <th></th> <th></th> <th>Enterprise Funds</th> <th></th>                            |                                                  |              | Enterprise Funds |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|--------------|------------------|---------|
| OPERATING REVENUES           Charges for services         \$ 5,479         4,106         17,04           Miscellaneous         5,479         4,106         17,04           OPERATING EXPENSES           Salaries         1,909         2,378         2,378         2,378         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37         3,37 </th <th></th> <th></th> <th>Liquid</th> <th></th>                                      |                                                  |              | Liquid           |         |
| Charges for services       \$ 5,479       4,106       17,04         Miscellaneous       5,479       4,106       17,04         OPERATING EXPENSES         Salaries       1,909       2,378         Repairs and maintenance       236       108       3         Equipment rental       153       267       2         Sewage processing       2,773       748       14,76         Contracted services       2,718       30       1,09         Utilities       137       30       1,09         Cost of material       137       20       10         Claims and judgements       635       279       7         Fuel       7,961       3,810       16,99         Operating income (loss)       (2,482)       296                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                  | Airport      | Waste            | Transit |
| Miscellaneous         Total operating revenue         5,479         4,106         17,04           OPERATING EXPENSES           Salaries         1,909         2,378         3           Repairs and maintenance         236         108         3           Equipment rental         153         267         2           Sewage processing         2,773         748         14,76           Contracted services         2,118         30         1,09           Utilities         137         2         137           Cost of material         Claims and judgements         5         279         7           Total operating expenses         635         279         7           Total operating expenses         7,961         3,810         16,99           NONOPERATING REVENUES (EXPENSES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | OPERATING REVENUES                               |              |                  |         |
| Total operating revenue         5,479         4,106         17,04           OPERATING EXPENSES           Salaries         1,909         2,378         37           Repairs and maintenance         236         108         37           Equipment rental         153         267         267           Sewage processing         2,773         748         14,76           Depreciation         2,118         30         1,09           Utilities         137         30         1,09           Cost of material         Claims and judgements         635         279         77           Total operating expenses         7,961         3,810         16,99           Operating income (loss)         (2,482)         296         10           NONOPERATING REVENUES (EXPENSES)         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40         10,40 </td <td>Charges for services</td> <td>\$<br/>5,479</td> <td>4,106</td> <td>17,047</td> | Charges for services                             | \$<br>5,479  | 4,106            | 17,047  |
| OPERATING EXPENSES         Salaries       1,909       2,378         Repairs and maintenance       236       108       37         Equipment rental       153       267       267         Sewage processing       2,773       748       14,76         Contracted services       2,773       748       14,76         Depreciation       2,118       30       1,08         Utilities       137       70       100         Cost of material       Claims and judgements       635       279       77         Total operating expenses       635       279       77         Total operating expenses       7,961       3,810       16,99         NONOPERATING REVENUES (EXPENSES)       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       100       1                                                                                                                                                                                                  | Miscellaneous                                    |              |                  |         |
| Salaries       1,909       2,378         Repairs and maintenance       236       108       3         Equipment rental       153       267         Sewage processing       2,773       748       14,76         Contracted services       2,773       748       14,76         Depreciation       2,118       30       1,09         Utilities       137       Cost of material       Claims and judgements       2,118       20       10         Fuel       Other operating expenses       635       279       7       7         Total operating expenses       7,961       3,810       16,90         NONOPERATING REVENUES (EXPENSES)       296       3       3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total operating revenue                          | 5,479        | 4,106            | 17,047  |
| Repairs and maintenance       236       108       3         Equipment rental       153       267         Sewage processing       2,773       748       14,76         Contracted services       2,773       748       14,76         Depreciation       2,118       30       1,09         Utilities       137       30       1,09         Cost of material       Claims and judgements       5       279       7         Fuel       7       7       7       7       7       7         Other operating expenses       635       279       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7       7 <t< td=""><td>OPERATING EXPENSES</td><td></td><td></td><td></td></t<>                                                                                                                                                                                                         | OPERATING EXPENSES                               |              |                  |         |
| Repairs and maintenance       236       108       3         Equipment rental       153       267         Sewage processing       2,773       748       14,76         Contracted services       2,773       748       14,76         Depreciation       2,118       30       1,09         Utilities       137       30       1,09         Cost of material       Claims and judgements       5       279       7         Fuel       7       7       7       7       7       7         Total operating expenses       7,961       3,810       16,90         Operating income (loss)       (2,482)       296       7         NONOPERATING REVENUES (EXPENSES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Salaries                                         | 1,909        | 2,378            |         |
| Sewage processing Contracted services 2,773 748 14,76 Depreciation 2,118 30 1,09 Utilities 137 Cost of material Claims and judgements Fuel Other operating expenses 635 279 7 Total operating expenses 7,961 3,810 16,97  Operating income (loss) (2,482) 296  NONOPERATING REVENUES (EXPENSES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Repairs and maintenance                          |              |                  | 376     |
| Sewage processing Contracted services 2,773 748 14,76 Depreciation 2,118 30 1,09 Utilities 137 Cost of material Claims and judgements Fuel Other operating expenses 635 279 7 Total operating expenses 7,961 3,810 16,97  Operating income (loss) (2,482) 296  NONOPERATING REVENUES (EXPENSES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Equipment rental                                 | 153          | 267              |         |
| Contracted services       2,773       748       14,76         Depreciation       2,118       30       1,09         Utilities       137       Cost of material       137         Claims and judgements       Fuel       70       70         Other operating expenses       635       279       70         Total operating expenses       7,961       3,810       16,90         Operating income (loss)       (2,482)       296       10         NONOPERATING REVENUES (EXPENSES)       10,90       10,90       10,90       10,90       10,90                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Sewage processing                                |              |                  |         |
| Utilities 137  Cost of material Claims and judgements Fuel Other operating expenses 635 279 7  Total operating expenses 7,961 3,810 16,9  Operating income (loss) (2,482) 296  NONOPERATING REVENUES (EXPENSES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                  | 2,773        | 748              | 14,761  |
| Cost of material Claims and judgements Fuel Other operating expenses  Total operating expenses  Operating income (loss)  Operating REVENUES (EXPENSES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Depreciation                                     | 2,118        | 30               | 1,059   |
| Claims and judgements Fuel Other operating expenses 635 279 7 Total operating expenses 7,961 3,810 16,93 Operating income (loss) (2,482) 296 NONOPERATING REVENUES (EXPENSES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Utilities                                        | 137          |                  | 1       |
| Fuel Other operating expenses 635 279 77 Total operating expenses 7,961 3,810 16,97 Operating income (loss) (2,482) 296  NONOPERATING REVENUES (EXPENSES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Cost of material                                 |              |                  |         |
| Other operating expenses 635 279 77 Total operating expenses 7,961 3,810 16,97 Operating income (loss) (2,482) 296  NONOPERATING REVENUES (EXPENSES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Claims and judgements                            |              |                  |         |
| Total operating expenses 7,961 3,810 16,97  Operating income (loss) (2,482) 296  NONOPERATING REVENUES (EXPENSES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Fuel                                             |              |                  |         |
| Operating income (loss) (2,482) 296  NONOPERATING REVENUES (EXPENSES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                  |              |                  | 773     |
| NONOPERATING REVENUES (EXPENSES)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Total operating expenses                         | 7,961        | 3,810            | 16,970  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Operating income (loss)                          | (2,482)      | 296              | 77      |
| Interest and dividends 173 135                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | NONOPERATING REVENUES (EXPENSES)                 |              |                  |         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Interest and dividends                           | 173          | 135              | 94      |
| Grants 5,763                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Grants                                           | 5,763        |                  |         |
| Interest expense                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Interest expense                                 |              |                  |         |
| Other nonoperating revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                  |              |                  |         |
| Interest on long-term debt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <u> </u>                                         |              |                  |         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                  | (241)        |                  | (4,494) |
| Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                  |              |                  |         |
| Total nonoperating revenues (expenses) 5,695 135 (4,46                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Total nonoperating revenues (expenses)           | 5,695        | 135              | (4,400) |
| Income (loss) before contributions and transfers 3,213 431 (4,32                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Income (loss) before contributions and transfers | 3,213        | 431              | (4,323) |
| Capital contributions 445                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Capital contributions                            |              | 445              |         |
| Transfers in 502 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Transfers in                                     |              | 7                |         |
| Transfers (out) (904) (124)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Transfers (out)                                  |              | (124)            |         |
| ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <del>-</del>                                     |              |                  | (4,323) |
| ŭ ŭ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                  |              |                  | 4,323   |
| Total net assetsending \$ 38,724 2,273                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Total net assetsending                           | \$<br>38,724 | 2,273            |         |

### STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS

Year Ended June 30, 2002 (In Thousands)

(Cont)

| tation<br>ricts<br>15,713<br>15,713<br>2,011<br>10,706<br>1,293 | Total 42,345 42,345 4,287 2,731 420 10,706 18,282 4,500 138            | Service<br>Funds  289,850 2,478 292,328  24,339 30,635 1,433  118,800 8,074 17,361 44,063                               |
|-----------------------------------------------------------------|------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| 15,713<br>15,713<br>2,011<br>10,706<br>1,293                    | 42,345<br>42,345<br>4,287<br>2,731<br>420<br>10,706<br>18,282<br>4,500 | 289,850<br>2,478<br>292,328<br>24,339<br>30,635<br>1,433<br>118,800<br>8,074<br>17,361<br>44,063                        |
| 15,713<br>15,713<br>2,011<br>10,706<br>1,293                    | 42,345<br>42,345<br>4,287<br>2,731<br>420<br>10,706<br>18,282<br>4,500 | 289,850<br>2,478<br>292,328<br>24,339<br>30,635<br>1,433<br>118,800<br>8,074<br>17,361<br>44,063                        |
| 15,713<br>2,011<br>10,706<br>1,293                              | 42,345<br>4,287<br>2,731<br>420<br>10,706<br>18,282<br>4,500           | 2,478<br>292,328<br>24,339<br>30,635<br>1,433<br>118,800<br>8,074<br>17,361<br>44,063                                   |
| 15,713<br>2,011<br>10,706<br>1,293                              | 42,345<br>4,287<br>2,731<br>420<br>10,706<br>18,282<br>4,500           | 2,478<br>292,328<br>24,339<br>30,635<br>1,433<br>118,800<br>8,074<br>17,361<br>44,063                                   |
| 2,011<br>10,706<br>1,293                                        | 4,287<br>2,731<br>420<br>10,706<br>18,282<br>4,500                     | 292,328<br>24,339<br>30,635<br>1,433<br>118,800<br>8,074<br>17,361<br>44,063                                            |
| 10,706                                                          | 2,731<br>420<br>10,706<br>18,282<br>4,500                              | 30,635<br>1,433<br>118,800<br>8,074<br>17,361<br>44,063                                                                 |
| 10,706                                                          | 2,731<br>420<br>10,706<br>18,282<br>4,500                              | 30,635<br>1,433<br>118,800<br>8,074<br>17,361<br>44,063                                                                 |
| 10,706                                                          | 2,731<br>420<br>10,706<br>18,282<br>4,500                              | 30,635<br>1,433<br>118,800<br>8,074<br>17,361<br>44,063                                                                 |
| 10,706                                                          | 420<br>10,706<br>18,282<br>4,500                                       | 1,433<br>118,800<br>8,074<br>17,361<br>44,063                                                                           |
| 1,293                                                           | 10,706<br>18,282<br>4,500                                              | 118,800<br>8,074<br>17,361<br>44,063                                                                                    |
| 1,293                                                           | 18,282<br>4,500                                                        | 8,074<br>17,361<br>44,063                                                                                               |
|                                                                 | 4,500                                                                  | 8,074<br>17,361<br>44,063                                                                                               |
|                                                                 |                                                                        | 17,361<br>44,063                                                                                                        |
| 1 270                                                           |                                                                        | 44,063                                                                                                                  |
| 1 270                                                           |                                                                        |                                                                                                                         |
| 1 270                                                           |                                                                        | 46,344                                                                                                                  |
| 1 270                                                           |                                                                        | 3,956                                                                                                                   |
| 1.276                                                           | 2,965                                                                  | 7,280                                                                                                                   |
| 15,288                                                          | 44,029                                                                 | 302,285                                                                                                                 |
| .0,200                                                          | 11/027                                                                 | 552,255                                                                                                                 |
| 425                                                             | (1,684)                                                                | (9,957)                                                                                                                 |
|                                                                 |                                                                        |                                                                                                                         |
| 2,286                                                           | 2,688                                                                  | 2,602                                                                                                                   |
|                                                                 | 5,763                                                                  |                                                                                                                         |
| (16)                                                            | (16)                                                                   |                                                                                                                         |
| 6                                                               | 6                                                                      |                                                                                                                         |
|                                                                 |                                                                        | (233)                                                                                                                   |
| (410)                                                           | (5,145)                                                                | (3,315)                                                                                                                 |
| (2)                                                             | (2)                                                                    |                                                                                                                         |
| 1,864                                                           | 3,294                                                                  | (946)                                                                                                                   |
| 2 289                                                           | 1 610                                                                  | (10,903)                                                                                                                |
|                                                                 |                                                                        | 8,816                                                                                                                   |
|                                                                 |                                                                        | 12,314                                                                                                                  |
|                                                                 |                                                                        | (3,465)                                                                                                                 |
|                                                                 |                                                                        | 6,762                                                                                                                   |
|                                                                 | 1,732                                                                  | 85,878                                                                                                                  |
|                                                                 |                                                                        | 92,640                                                                                                                  |
|                                                                 | 2,286 (16) 6 (410) (2)                                                 | 2,286 2,688 5,763 (16) (16) 6 6  (410) (5,145) (2) (2) 1,864 3,294  2,289 1,610 56 501 192 701 (32) (1,060) 2,505 1,752 |

The notes to the basic financial statements are an integral part of this statement

#### STATEMENT OF CASH FLOWS PROPRIETARY FUNDS June 30,2002 (In Thousands)

|                                                                         | _  | E                  | Enterprise Funds |                  |
|-------------------------------------------------------------------------|----|--------------------|------------------|------------------|
|                                                                         |    | Airports           | Liquid<br>Waste  | Transit          |
| Cash flows from operating activities:                                   |    | All pol ts         | Waste            | Hansit           |
| Cash received from customers Cash received from other funds             | \$ | 4,439              | 3,836            | 15,179           |
| Cash payments to suppliers                                              |    | (1,844)            | (244)            | (12,280)         |
| Cash payments to employees                                              |    | (1,909)            | (2,361)          | (4.4(0)          |
| Cash payments to other funds  Net cash provided to operating activities |    | (1,744)<br>(1,058) | (1,206)<br>25    | (1,462)<br>1,437 |
|                                                                         |    | (1,030)            | 25               | 1,407            |
| Cash flows from non-capital financing activities: Property taxes        |    |                    |                  |                  |
| Transfers from (to) other funds                                         |    | (402)              | (117)            |                  |
| Advances from (to) other funds                                          |    | , ,                | , ,              |                  |
| Net cash used for non-capital financing activities                      |    | (402)              | (117)            |                  |
| Cash flows from capital and related                                     |    |                    |                  |                  |
| Financing activities:                                                   |    |                    |                  |                  |
| Loans from other funds                                                  |    | (90)               |                  |                  |
| Loan to other funds                                                     |    | 15                 |                  |                  |
| Grant revenue                                                           |    | 1,167              |                  | (1.204)          |
| Acquisition of capital assets Payment to suppliers                      |    | (5,822)<br>1,386   |                  | (1,284)          |
| Capital contributions                                                   |    | 1,300              |                  |                  |
| Proceeds from sale of equipment                                         |    |                    |                  | 43               |
| Principal paid on long-term debt                                        |    |                    |                  |                  |
| Interest paid on long-term debt                                         |    |                    |                  |                  |
| Net cash used for capital and                                           |    |                    |                  |                  |
| related financing activities                                            |    | (3,344)            |                  | (1,241)          |
| Cash flows from investing activities:                                   |    |                    |                  |                  |
| Interest                                                                |    | 220                | 155              | 113              |
| Net increase (decrease) in cash & cash equivalents                      |    | (4,584)            | 63               | 309              |
| Cash and cash equivalents - beginning of year                           |    | 5,052              | 1,428            | 2,823            |
| Cash and cash equivalents - end of year                                 |    | 468                | 1,491            | 3,132            |
| Reconciliation of operating income:                                     |    |                    |                  |                  |
| Operating income (loss)                                                 |    | (2,482)            | 296              | 77               |
| Adjustments to reconcile:                                               |    | (0)                | 7                |                  |
| Inc (dec) in compensated absences                                       |    | (8)<br>9           | 7<br>12          |                  |
| Inc (dec) in accrued payroll Inc (dec) in due to other funds            |    | 39                 | (56)             | 102              |
| Inc (dec) in accounts payable                                           |    | 302                | (1)              | 2,067            |
| Inc (dec) in claims and judgements                                      |    | 002                | (1)              | 2,007            |
| Dec (inc) in accounts receivable                                        |    | (1,204)            | 26               | (339)            |
| Dec (inc) in inventory                                                  |    | 3                  | 8                | , ,              |
| Dec (inc) in deferred credits                                           |    |                    |                  | (1,505)          |
| Dec (inc) in due from other funds                                       |    | 167                | (297)            | (24)             |
| Dec (inc) in due from other funds-loans                                 |    | (2)                | 0.0              | 4.050            |
| Depreciation  Net cash provided by operating activities                 | \$ | 2,118<br>(1,058)   | 30<br>25         | 1,059<br>1,437   |
| Net cash provided by operating activities                               | Ф  | (1,036)            | 20               | 1,437            |
| Non-cash investing, capital financing activities:                       |    |                    |                  |                  |
| Accrued interest                                                        |    | 48                 | 20               | 19               |
|                                                                         |    |                    |                  |                  |

Capital asset transfers

#### STATEMENT OF CASH FLOWS PROPRIETARY FUNDS June 30,2002 (In Thousands)

|                                                                         |    | (Cont)                  |                  |                    |
|-------------------------------------------------------------------------|----|-------------------------|------------------|--------------------|
|                                                                         |    | Internal<br>Service     |                  |                    |
|                                                                         |    | Sanitation<br>Districts | Total            | Funds              |
| Cash flows from operating activities:                                   |    |                         | 7 5 5 5 5        |                    |
| Cash received from customers                                            | \$ | 15,714                  | 39,168           | 75,999             |
| Cash received from other funds                                          |    | (6)                     | (6)              | 212,588            |
| Cash payments to suppliers                                              |    | (11,529)                | (25,897)         | (177,443)          |
| Cash Payments to employees                                              |    | (2.100)                 | (4,270)          | (24,182)           |
| Cash payments to other funds  Net cash provided to operating activities |    | (2,100)<br>2,079        | (6,512)<br>2,483 | (33,769)<br>53,193 |
|                                                                         |    | 2,077                   | 2,100            | 00,170             |
| Cash flows from non-capital financing activities:                       |    | ,                       | ,                |                    |
| Property taxes Transfers from (to) other funds                          |    | 6<br>160                | 6<br>(359)       | 8,849              |
| Advances from (to) other funds                                          |    | 100                     | (337)            | (51)               |
| Net cash used for non-capital financing activities                      |    | 166                     | (353)            | 8,798              |
| Cash flows from capital and related                                     |    |                         |                  |                    |
| financing activities:                                                   |    |                         |                  |                    |
| Loans from other funds                                                  |    |                         | (90)             |                    |
| Loan to other funds                                                     |    |                         | 15               |                    |
| Grant revenue                                                           |    |                         | 1,167            |                    |
| Acquisition of capital assets                                           |    | (396)                   | (7,502)          | (24,465)           |
| Payment to suppliers Capital contributions                              |    | 57                      | 1,386<br>57      | 8,306              |
| Proceeds from sale of equipment                                         |    | 57                      | 43               | 760                |
| Principal paid on long-term debt                                        |    | (45)                    | (45)             | (2,310)            |
| Interest paid on long-term debt                                         |    | (20)                    | (20)             | (273)              |
| Net cash used for capital and                                           |    |                         |                  |                    |
| related financing activities                                            |    | (404)                   | (4,989)          | (17,982)           |
| Cash flows from investing activities:                                   |    |                         |                  |                    |
| Interest                                                                |    | 2,671                   | 3,159            | 2,742              |
| Net increase (decrease) in cash & cash equivalents                      |    | 4,512                   | 300              | 46,751             |
| Cash and cash equivalents - beginning of year                           |    | 58,368                  | 67,671           | 148,312            |
| Cash and cash equivalents - end of year                                 |    | 62,880                  | 67,971           | 195,063            |
| Reconciliation of operating income:                                     |    |                         |                  |                    |
| Operating income (loss)                                                 |    | 425                     | (1,684)          | (9,957)            |
| Adjustments to reconcile:                                               |    |                         |                  |                    |
| Inc (dec) in compensated absences                                       |    |                         | (1)              | 29                 |
| Inc (dec) in accrued payroll                                            |    | 224                     | 21               | 142                |
| Inc (dec) in due to other funds Inc (dec) in accounts payable           |    | 236<br>130              | 321<br>2,498     | 423<br>44,292      |
| Inc (dec) in claims and judgements                                      |    | 130                     | 2,470            | 13,584             |
| Dec (inc) in accounts receivable                                        |    |                         | (1,517)          | (1,698)            |
| Dec (inc) in inventory                                                  |    |                         | 11               | 248                |
| Dec (inc) in deferred credits                                           |    |                         | (1,505)          |                    |
| Dec (inc) in due from other funds                                       |    | (5)                     | (159)            | (1,944)            |
| Dec (inc) in due from other funds-loans                                 |    | 1 202                   | (2)              | 9.074              |
| Depreciation  Net cash provided by operating activities                 |    | 1,293<br>2,079          | 4,500<br>2,483   | 8,074<br>53,193    |
| The same provided by operating detivition                               |    | 2,017                   |                  | 55/175             |
| Non-cash investing, capital financing activities:                       |    |                         |                  |                    |
| Accrued interest                                                        |    | 337                     | 424              |                    |
| Capital asset transfers                                                 | \$ | (372)                   | (372)            |                    |

## STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUNDS June 30, 2002 (In Thousands)

| ASSETS       Equity in pooled cash and investments       \$ 5,364       1,886,644       424,250         Cash with fiscal agent       153,191       5,835         Collections in transit       280       14,949         Imprest cash       31       5         Investments       3,647,598       113       1         Taxes receivable       218,446       2218,446         Accounts receivable       38,591       13,351         Due from other funds       2,118       54,634       1,323         Capital assets, net       2,621       2         Total assets       3,849,483       1,941,702       678,160         LIABILITIES         Accounts payable       65,132       934         Due to other funds       23       7,618       101,212         Obligations under securities lending       250,748       515,914         Due to other governments       515,914         Amount due for commercial       60,100         Total liabilities       315,903       7,618       678,160         NET ASSETS         Held in trust for pension benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                       | Pension<br>Trust<br>Fund | Investment<br>Trust<br>Fund | Agency<br>Funds |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------|-----------------------------|-----------------|
| Cash with fiscal agent         153,191         5,835           Collections in transit         280         14,949           Imprest cash         31         5           Investments         3,647,598         113         1           Taxes receivable         218,446         2218,446         4           Accounts receivable         38,591         13,351         1           Due from other funds         2,118         54,634         1,323           Capital assets, net         2,621                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | ASSETS                                |                          |                             |                 |
| Collections in transit         280         14,949           Imprest cash         31         5           Investments         3,647,598         113         1           Taxes receivable         218,446         2218,446         2218,446           Accounts receivable         38,591         13,351         1           Due from other funds         2,118         54,634         1,323           Capital assets, net         2,621         Total assets         Total assets         1,941,702         678,160           LIABILITIES           Accounts payable         65,132         934         934           Due to other funds         23         7,618         101,212           Obligations under securities lending         250,748         515,914           Due to other governments         515,914           Amount due for commercial         515,914           Paper notes         60,100           Total liabilities         315,903         7,618         678,160           NET ASSETS           Held in trust for pension benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Equity in pooled cash and investments | \$<br>5,364              | 1,886,644                   | 424,250         |
| Imprest cash         31         5           Investments         3,647,598         113         1           Taxes receivable         218,446         218,446         Accounts receivable         13,351         13,351         13,351         13,351         13,23         13,351         13,351         13,323         13,323         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232         13,232                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Cash with fiscal agent                | 153,191                  |                             | 5,835           |
| Investments   3,647,598   113   1   Taxes receivable   218,446   Accounts receivable   38,591   13,351   Due from other funds   2,118   54,634   1,323   Capital assets, net   2,621   Total assets   3,849,483   1,941,702   678,160   Capital assets   65,132   934   Capital assets   23   7,618   101,212   Capital assets   250,748   Capital asse | Collections in transit                |                          | 280                         | 14,949          |
| Taxes receivable       218,446         Accounts receivable       38,591       13,351         Due from other funds       2,118       54,634       1,323         Capital assets, net       2,621                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Imprest cash                          |                          | 31                          | 5               |
| Accounts receivable       38,591       13,351         Due from other funds       2,118       54,634       1,323         Capital assets, net       2,621                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Investments                           | 3,647,598                | 113                         | 1               |
| Due from other funds       2,118       54,634       1,323         Capital assets, net       2,621                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Taxes receivable                      |                          |                             | 218,446         |
| Capital assets, net         2,621           Total assets         3,849,483         1,941,702         678,160           LIABILITIES           Accounts payable         65,132         934           Due to other funds         23         7,618         101,212           Obligations under securities lending         250,748         515,914           Due to other governments         515,914           Amount due for commercial         60,100           Total liabilities         315,903         7,618         678,160           NET ASSETS           Held in trust for pension benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Accounts receivable                   | 38,591                   |                             | 13,351          |
| Total assets       3,849,483       1,941,702       678,160         LIABILITIES       Accounts payable       65,132       934         Due to other funds       23       7,618       101,212         Obligations under securities lending       250,748       515,914         Due to other governments       515,914         Amount due for commercial       60,100         Total liabilities       315,903       7,618       678,160         NET ASSETS         Held in trust for pension benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Due from other funds                  | 2,118                    | 54,634                      | 1,323           |
| LIABILITIES         Accounts payable       65,132       934         Due to other funds       23       7,618       101,212         Obligations under securities lending       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748       250,748                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Capital assets, net                   | 2,621                    |                             |                 |
| Accounts payable       65,132       934         Due to other funds       23       7,618       101,212         Obligations under securities lending       250,748                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Total assets                          | 3,849,483                | 1,941,702                   | 678,160         |
| Due to other funds 23 7,618 101,212 Obligations under securities lending 250,748  Due to other governments 515,914  Amount due for commercial Paper notes 60,100  Total liabilities 315,903 7,618 678,160  NET ASSETS Held in trust for pension benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | LIABILITIES                           |                          |                             |                 |
| Obligations under securities lending Due to other governments Amount due for commercial Paper notes Formula liabilities  NET ASSETS Held in trust for pension benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Accounts payable                      | 65,132                   |                             | 934             |
| Due to other governments  Amount due for commercial  Paper notes  60,100  Total liabilities  315,903  7,618  NET ASSETS  Held in trust for pension benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Due to other funds                    | 23                       | 7,618                       | 101,212         |
| Amount due for commercial Paper notes 60,100 Total liabilities 315,903 7,618 678,160  NET ASSETS Held in trust for pension benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Obligations under securities lending  | 250,748                  |                             |                 |
| Amount due for commercial Paper notes 60,100 Total liabilities 315,903 7,618 678,160  NET ASSETS Held in trust for pension benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Due to other governments              |                          |                             | 515,914         |
| Total liabilities 315,903 7,618 678,160  NET ASSETS Held in trust for pension benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                       |                          |                             |                 |
| NET ASSETS Held in trust for pension benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Paper notes                           |                          |                             | 60,100          |
| Held in trust for pension benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Total liabilities                     | 315,903                  | 7,618                       | 678,160         |
| Held in trust for pension benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                       |                          |                             |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | NET ASSETS                            |                          |                             |                 |
| A 0.500 500                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Held in trust for pension benefits    |                          |                             |                 |
| and other purposes \$ 3,533,580 1,934,084                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | and other purposes                    | \$<br>3,533,580          | 1,934,084                   |                 |

## STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS FIDUCIARY FUNDS Year Ended June 30, 2002 (In Thousands)

|                                                             |    | Pension<br>Trust<br>Fund | Investment<br>Trust<br>Fund |
|-------------------------------------------------------------|----|--------------------------|-----------------------------|
| ADDITIONS:                                                  |    |                          |                             |
| Contributions:                                              |    |                          |                             |
| Employer                                                    | \$ | 50,581                   |                             |
| Plan members                                                |    | 17,346                   | 14 240 (55                  |
| Contributions on pooled investments  Total contributions    |    | 67,927                   | 14,349,655<br>14,349,655    |
| Total contributions                                         |    | 07,927                   | 14,349,655                  |
| Investment earnings:                                        |    |                          |                             |
| Net (decrease) in fair value of investments                 |    | (342,217)                |                             |
| Interest income                                             |    | 69,564                   |                             |
| Securities lending income                                   |    | 6,230                    |                             |
| Other income                                                |    | 56,527                   | 63,157                      |
| Total investment earnings                                   |    | (209,896)                | 63,157                      |
|                                                             |    | (00.747)                 |                             |
| Less investment expenses                                    |    | (39,747)                 |                             |
| Less securities lending expenses<br>Net investment earnings |    | (5,363)<br>(164,786)     |                             |
| Total additions                                             |    | (96,859)                 | 14,412,812                  |
| Total additions                                             |    | (70,007)                 | 14,412,012                  |
| DEDUCTIONS:                                                 |    |                          |                             |
| Benefits                                                    |    | 177,906                  |                             |
| Refunds of contributions                                    |    | 890                      |                             |
| Distribution from pooled investments                        |    | 7,632                    | 13,939,788                  |
| Total deductions                                            |    | 186,428                  | 13,939,788                  |
| Changes in not posts                                        |    | (202 207)                | 472.024                     |
| Changes in net assets                                       |    | (283,287)                | 473,024                     |
| Net assets - beginning of year  Net assets - end of year    | \$ | 3,816,867<br>3,533,580   | 1,461,060<br>1,934,084      |
| Net assets - end of year                                    | φ  | 3,555,560                | 1,734,004                   |